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SENATE BILL 1189

43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997

INTRODUCED BY

RAMSAY L. GORHAM

AN ACT

RELATING TO TAXATION; PROVIDING A DEDUCTION FROM GROSS RECEIPTS
FOR RECEIPTS FROM PROVIDING CHILD DAYCARE SERVICES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and
Compensating Tax Act is enacted to read:

" [NEW MATERIAL] DEDUCTION--GROSS RECEIPTS TAX--CHILD
DAYCARE SERVICES.--Receipts from providing child daycare
services may be deducted from gross receipts if the person
providing the services is licensed by the children, youth and
families department as a child daycare center or a family
daycare home and the services are provided to children less than
fifteen years of age. "

Section 2. EFFECTIVE DATE.--The effective date of the
provisions of this act is July 1, 1997.

1 FORTY-THIRD LEGISLATURE
2 FIRST SESSION, 1997
3
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5 March 17, 1997
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7 Mr. President:
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9 Your WAYS AND MEANS COMMITTEE, to whom has been
10 referred
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12 SENATE BILL 1189
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14 has had it under consideration and reports same with
15 recommendation that it DO PASS, and thence referred to the
16 FINANCE COMMITTEE.
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18 Respectfully submitted,
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22 _____
23 Carlos R. Cisneros, Chairman
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Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

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Date _____

The roll call vote was 7 For 0 Against

Yes: 7

No: 0

Excused: McSorley, Nava

Absent: None

S1189WM1

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